

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI.**

PRINCIPAL BENCH, COURT NO. I

EXCISE APPEAL NO. 52610 OF 2018

[Arising out of the Order-in-Original No. RPR/EXCUS/000/COM/CEX/048/2018 dated 27/03/2018 passed by Commissioner, Customs, Central Excise & Service Tax, Raipur (C.G.) – 492 001.]

Shri Anand Choudhary
M/s Drolia Electrosteel P. Ltd.,
Siltara Industrial Area, Siltara, Dharsiwa,
Raipur (C.G.).

...Appellant

Versus

Commissioner, Customs,
Central Excise & Service Tax,
Central Excise Building, Tikrapara,
Raipur (C.G.) – 492 001.

...Respondent

APPEARANCE:

Shri K. Krishnamohan Menon, Advocate, Ms. Parul Sachdeva,
Advocate for the appellant.

Shri Sanjay Kumar Singh, Authorized Representative for the
Department

CORAM:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT

HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)

DATE OF HEARING : 28.08.2023

DATE OF DECISION: 30.10.2023

P.V. SUBBA RAO

The appeal is allowed. For order see order of date in Excise
Appeal No. 52612 of 2018.

(Order pronounced in open court on 30/10/2023.)

(JUSTICE DILIP GUPTA)
PRESIDENT

(P.V. SUBBA RAO)
MEMBER (TECHNICAL)